

EXEMPT BUS OPERATOR DIESEL FUEL TAX RETURN

DUE ON OR BEFORE	
[FOID]	YOUR ACCOUNT NO.

BOARD OF EQUALIZATION
FUEL TAXES DIVISION
P O BOX 942879
SACRAMENTO CA 94279-6155

BOARD USE ONLY		
RA-B/A	AUD	REG
RR-QS	FILE	REF
EFF		

**READ INSTRUCTIONS
BEFORE PREPARING**

REPORT OF EX-TAX DIESEL FUEL TRANSACTIONS**REPORT WHOLE
GALLONS ONLY**

1. Total gallons of undyed diesel fuel purchased ex-tax <i>(enter from Receipt Schedule 2A)</i>	1.	
2. Total gallons of dyed diesel fuel purchased <i>(enter from Receipt Schedule 2A)</i>	2.	
3. Total gallons of ex-tax diesel fuel used off-highway	3.	

EXEMPT BUS OPERATOR RETURN

4. Total gallons of ex-tax diesel fuel used in exempt bus operations	4.	
5. Tax rate on ex-tax diesel fuel used in exempt bus operations	5.	\$.01
6. Tax due on ex-tax diesel fuel used in exempt bus operations <i>(multiply line 4 by line 5)</i>	6.	\$
7. Total gallons of ex-tax diesel fuel used in non-exempt bus operations <i>(may include charter and passenger stage operations)</i>	7.	
8. Tax rate on ex-tax diesel fuel used in non-exempt bus operations	8.	\$.18
9. Tax due on ex-tax diesel fuel used in non-exempt bus operations <i>(multiply line 7 by line 8)</i>	9.	\$
10. Tax due <i>(add lines 6 and 9)</i>	10.	\$
11. Penalty <i>[multiply line 10 by 10% (.10) if payment is made or return is filed after the due date shown above]</i>	PENALTY 11.	\$
12. INTEREST: One month's interest is due on tax for each month or fraction of a month that payment is delayed after the due date. The adjusted monthly interest rate is	INTEREST 12.	\$
13. TOTAL AMOUNT DUE AND PAYABLE <i>(add lines 10, 11 and 12)</i>	13.	\$

I hereby certify that this return, including any accompanying schedules and statements, has been examined by me and to the best of my knowledge and belief is a true, correct and complete return.

YOUR SIGNATURE AND TITLE	TELEPHONE NUMBER	DATE
--------------------------	------------------	------

MAKE CHECK OR MONEY ORDER PAYABLE TO STATE BOARD OF EQUALIZATION.
Always write your account number on your check or money order. Make a copy of this document for your records.



INSTRUCTIONS

EXEMPT BUS OPERATOR DIESEL FUEL TAX RETURN

(User of Fuel Under Sections 60039, 60100 (a) (5) (B) and 60502.2, Revenue and Taxation Code)

GENERAL INFORMATION

The State Board of Equalization is responsible for collecting taxes under the Diesel Fuel Tax Law.

If you are interested in filing your Exempt Bus Operator Diesel Fuel Tax Return electronically with the State Board of Equalization (Board), please contact the Fuel Taxes Division at 916-322-9669.

To obtain the latest information on any product codes or if you need help completing this form, please call us at 916-322-9669 or visit the Board's website at www.boe.ca.gov/sptaxprog/spftdmfuels.htm.

This return is for reporting ex-tax fuel only. The law does not authorize an exempt bus operator to claim a refund or credit when tax-paid fuel is used in an exempt manner - only the supplier (the ultimate vendor) that sells fuel to the exempt bus operator may claim a refund. An exempt bus operator that purchases tax-paid fuel for use in exempt operations must seek a refund from its vendor, and the vendor may seek a refund from the Board.

FILING REQUIREMENTS

Exempt bus operators shall make a payment of one cent (\$.01) per gallon for ex-tax diesel fuel used in exempt bus operations in this state as well as a payment of eighteen cents (\$.18) per gallon for all other ex-tax diesel fuel used on highways in non-exempt bus operations in this state. Only dyed diesel and ex-tax undyed diesel can be reported on this form.

The return must be filed on or before the last day of the calendar month following the period for which the tax is due. The return must be accompanied by a remittance payable to the State Board of Equalization for any tax due for that period. A return must be filed even if no tax is due.

DEFINITIONS

Dyed Diesel Fuel means diesel fuel that is dyed under the United States Environmental Protection Agency or the Internal Revenue Service rules for high sulfur diesel fuel or low sulfur diesel fuel or any requirements subsequently set by the United States Environmental Protection Agency or the Internal Revenue Service and considered destined for nontaxable, off-highway uses.

Undyed Diesel Fuel means diesel fuel that is not subject to the United States Environmental Protection Agency or the Internal Revenue Service diesel fuel dyeing requirements.

Ex-tax Diesel Fuel means diesel fuel that has been purchased under an exemption certificate, without payment of the California Diesel Fuel Tax to a supplier or vendor. Ex-tax diesel fuel also includes dyed diesel fuel purchased without payment of the diesel fuel tax to a supplier or vendor.

Note: *If you sell undyed diesel fuel to anyone other than an exempt bus operator, the fuel must be sold as tax paid fuel. When you purchase the fuel, which is to be resold tax-paid, you must pay the tax on the portion to be resold by submitting a partial exemption certificate to your vendor/supplier.*

PREPARATION OF RECEIPT SCHEDULE 2A

Receipt Schedule 2A is included with every Exempt Bus Operator Diesel Fuel Tax Return. You must select a product code for the type of product reported and enter the product code on the schedule. Photocopy additional schedules as required, to report only one product code per page. For each schedule, complete the information in box (d) Product Code in the header of the schedule. Boxes (a) Company Name, (b) Account Number, (c) Schedule Code and (e) Month/Year will be completed for you.

Do not complete columns 1 through 4, 9 and 10. Enter (5) Acquired From (Seller's Name), (6) Seller's Federal Employer Identification Number (FEIN) or BOE account number if FEIN is not available, (7) Document Date (mm/dd/yy), (8) Document Number (invoice or receipt number) and (11) Billed Gallons.

Only report purchases of dyed diesel fuel and/or undyed diesel fuel purchased ex-tax under an exemption certificate.

DIESEL FUEL PRODUCT CODES

The Diesel Fuel Tax is imposed on any liquid that is commonly or commercially known or sold as a fuel that is suitable for use in a diesel powered highway vehicle.

To obtain the latest information on any product codes or if you need help completing this form, please call us at 916-322-9669 or visit the Board's website at: www.boe.ca.gov/sptaxprog/spftdmfuels.htm.

PREPARATION OF THE TAX RETURN

Note: Tax-paid diesel fuel cannot be reported on this tax return. Exempt bus operators must either purchase undyed (clear) ex-tax diesel fuel for their exempt use or purchase dyed diesel for their exempt use.

Report of Diesel Fuel Transactions Section

- Line 1.** Enter the total gallons of undyed diesel fuel purchased ex-tax. (Enter the total gallons from Receipt Schedule 2A, Column 11.)
- Line 2.** Enter the total gallons of dyed diesel fuel purchased. (Enter from Receipt Schedule 2A, Column 11.)
- Line 3.** Enter the total gallons of ex-tax diesel fuel used off-highway.

Exempt Bus Operator Tax Return Section

- Line 4.** Enter the total gallons of both dyed and ex-tax undyed diesel fuel used in exempt bus operations.
- Line 5.** The current rate of tax per gallon for exempt bus operations.
- Line 6.** Multiply the gallons on line 4 by the rate on line 5 and enter the amount of tax due. If some of the fuel used in exempt bus operations is fuel on which tax has been paid, you cannot obtain a refund or credit on this return. You must contact your vendor and provide an exemption certificate to the vendor to obtain credit for any tax erroneously paid on your purchase.
- Line 7.** Enter the total gallons of ex-tax diesel fuel purchased and used in vehicles in non-exempt bus operations. These gallons include ex-tax diesel fuel used in charter and passenger stage operations. Tax-paid fuel used in non-exempt bus operations is not reportable on this return.
- Line 8.** The current rate of tax per gallon for non-exempt operations.
- Line 9.** Multiply the gallons on line 7 by the rate on line 8 and enter the amount of tax due.
- Line 10.** Enter the amount of tax due by adding lines 6 and 9.
- Line 11.** If you are paying the tax amount shown on line 10 or filing the return after the due date shown on the front of the return, you will owe a penalty of 10 percent of the amount of tax due. Multiply the tax on line 10 by .10 and enter here.
- Line 12.** If you are paying the tax amount shown on line 10 after the due date shown on the front of the return, you will owe interest. The interest rate shown on the front of the return applies for each month, or fraction of a month, that your payment is late. Multiply the tax due on line 10 by the interest rate shown, then multiply the result by the number of months, or fraction of a month, that have elapsed since the due date and enter here.
- Line 13.** Enter the amount due, including any applicable late charges by adding lines 10, 11 and 12.

(If additional space is needed, please photocopy the schedule before making entries.)

(a) COMPANY NAME	(b) ACCOUNT NUMBER	(c) SCHEDULE CODE 2A	(d) PRODUCT CODE	(e) MONTH/YEAR
------------------	--------------------	-------------------------	------------------	----------------

[illegible]